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CLAIMS

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- A rewritable and erasable writing sheet comprising

 a base film, and
 a rewritable and erasable information recording layer formed on the base film,
 the information recording layer comprising a mat material composed of silicone particles, and a release material.
- A rewritable and erasable writing sheet according to claim 1, wherein the particle
 sizes of said silicone particles are from 1 to 3 μm.
 - 3. A rewritable and erasable writing sheet according to claim 1 or 2, wherein said mat material is present in an amount of 3-10 wt% based on the weight of the information recording layer.
 - 4. A rewritable and erasable writing sheet according to any one of claims 1 to 3, wherein said mat material is partially exposed at the surface of the information recording layer.
- 5. A rewritable and erasable writing sheet according to any one of claims 1 to 4, wherein said release material comprises a polymer with long-chain aliphatic groups.